FIRST NATIONS NATIONAL CHILD BENEFIT REINVESTMENT INITIATIVE

PROGRESS REPORT FOR YEAR ENDING MARCH 31, 2003

THE PROGRESS REPORT

This fourth annual report provides information on the progress of First Nations in reinvesting funds under the First Nations National Child Benefit Reinvestment (NCBR) initiative. These funds are used to organize and deliver services to improve the conditions of low-income families with children. Indian and Northern Affairs Canada (INAC) produced this report using information from First Nation project administrators and departmental records. The report outlines the background, objectives and activities of the First Nations NCBR. It also describes the kinds of projects established by First Nations with support from INAC and includes some examples. The scale and impact of the initiative are shown by quantitative data, with the focus on the fiscal year 2002-2003.

THE NATIONAL CHILD BENEFIT

The National Child Benefit (NCB) was launched in 1998, after federal, provincial and territorial Ministers of Social Services agreed that governments, including First Nations, should work together to address child poverty in Canada.[1] As stated in the 1998 Speech from the Throne, the goals were to prevent and reduce the depth of child poverty, promote the attachment of families to the workforce, and reduce overlap and duplication among the programs in order to secure a base of benefits and services for needy children throughout Canada. With specific reference to Aboriginal people, the 2002 Speech from the Throne re-affirmed Canada's commitment to combat poverty, improve health, close the gap in life chances for Aboriginal children, and support the preservation of cultural identity.

The NCB initiative has two components:

1. Income Benefit Component

This component is made up of the Canada Child Tax Benefit (CCTB) and the National Child Benefit Supplement (NCBS).

The CCTB, a base benefit, is aimed at all low- and middle-income families (approximately 80% of Canadian families).

The NCBS provides additional income support to low-income families (approximately 40% of Canadian families) who meet the Canada Revenue Agency (CRA) income test.

Families, whose total family income is not greater than the applicable maximum level, receive monthly payments based on their net income and the number and ages of children in the family. A key feature is that benefits are payable to these families whether they are working or receiving income assistance. This means that parents who are employed, but who have low earnings, may still receive child benefit payments to help maintain the independence they have gained as members of the work force.

The CRA administers the income benefit component. Benefits for low-income families are kept in line with increases in the cost of living; the NCBS has been increased annually since it began. Also, since January 2000, both the NCBS and the CCTB have been fully indexed and the maximum allowable income levels have been raised.

2. Reinvestment Component

Provinces and Yukon may choose to reduce income assistance entitlements of families with dependent children (by amounts that equal NCBS increases) without affecting the total amount of the family income. As a result, funds may be freed up for reinvestment in a variety of local projects designed to improve the lives of families with children and in the greatest need. Most provinces and territories have opted for this adjustment. The funds are reinvested in new and enhanced benefits and services that are consistent with the goals of the NCB. First Nations are bound to the reference provincial/territorial NCBR model in place. Appendix A outlines the approaches taken by provinces and territories to adjust income assistance benefits for children by all or part of the NCBS.

THE FIRST NATIONS NATIONAL CHILD BENEFIT REINVESTMENT

Background

In partnership with First Nations, the Government of Canada is working to improve the quality of life for families with children in First Nation communities since the Government of Canada policy states that First Nations should benefit like other Canadians from national social service programs. Canada has thus joined with First Nations to establish a wide range of programs to address existing social, health and related issues. Therefore, the First Nations NCBR has been set up as the on-reserve counterpart to provincial/territorial initiatives. The services and benefits are comparable in kind to those available off-reserve. However, they are directed to ensure that First Nation children receive the best possible opportunity to fully develop their potential as healthy, active and contributing members of their communities. The First Nations NCBR shares the national objectives, namely:

- to prevent and reduce the depth of child poverty;
- to promote attachment of families to the workforce; and
- to reduce overlap and duplication of government programs and services.

The NCBR initiative helps low-income on-reserve families with children by providing projects that are specifically designed to promote their well-being.

Income Benefit Component

The CCTB base benefit and the NCBS, plus an additional provincial/territorial supplement where applicable, are available to First Nation families who meet the income test. To participate, an application must be filed, as well as an income tax return; the CRA

needs both to calculate a family's entitlement. If a child is in the care of a Child and Family Services agency (including a First Nation agency), under provincial/territorial child protection legislation, a Children's Special Allowance is paid to the agency in lieu of the CCTB and the NCBS. The agency applies directly to the CRA for the allowance when the child is taken into care. The person who had custody of the child before admission into care stops receiving CCTB and NCBS payments once the agency application is approved.

Reinvestment Component

First Nations may use savings from income assistance adjustments to be reinvested to enrich existing services or to create new services to reduce child poverty. Under the terms and conditions of the NCBR initiative, First Nations must administer income assistance following the rate schedules of their provincial/territorial counterparts. When a province or territory reduces income assistance payments to parents in receipt of child benefits, First Nations will similarly reduce their rates (in order to create savings). For the recipients, the amount of their NCBS is at least equal to the reduced income assistance, so their total family income does not decrease. The savings to the income assistance from the reduction in program expenditures constitute the funds available for reinvestment.

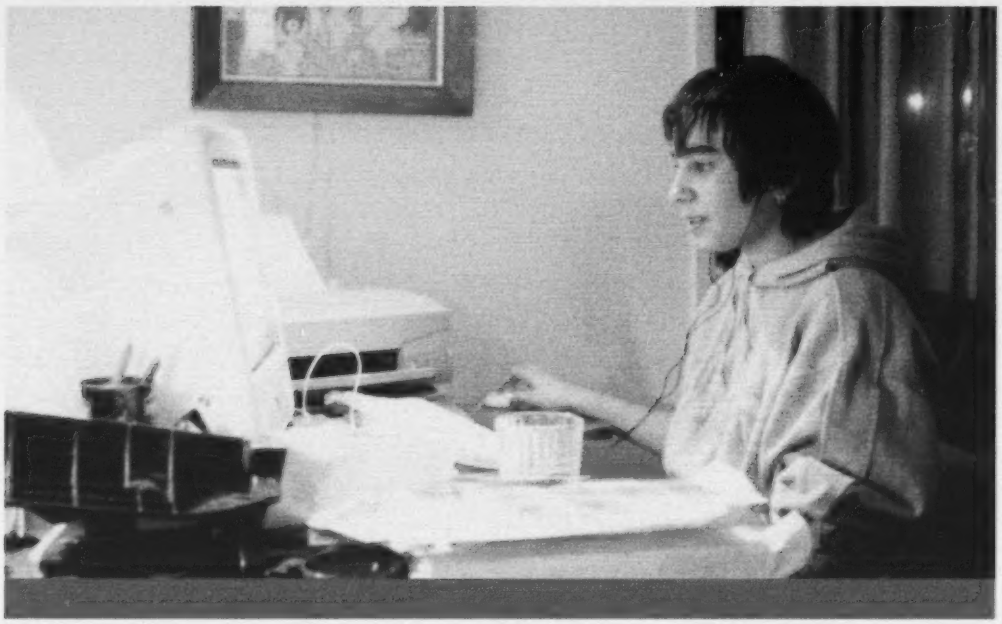
The amount of reinvestment funds is calculated on a regional basis. This is done in accordance with the procedures and amounts by which provincial/territorial governments adjust their income assistance rates because of the NCBS. When a province or territory supplements the federal payments with additional funding (which is commonly referred to as the Additional Investment Envelope), INAC commits to reimburse the portion which reaches on-reserve families on income assistance. For example, INAC reimburses Saskatchewan and Yukon for integrated child benefits payments to low-income families with children which ordinarily live on-reserve and which benefit from income assitance.

In some cases, the reinvestment funds available to a community may not be large. But First Nations are able to enhance them by linking them with funding from other sources, such as general band revenue or daycare services.

As well as funding new and improved services for low-income families and their children, the NCBR initiative promotes and facilitates local initiative and decision-making in managing projects. This strengthens the policy development and service delivery capabilities of First Nations and agencies. Although the operation of the NCBR in each region closely follows provincial/territorial models, First Nations have the flexibility to prioritize their reinvestments. They can also plan, design, implement, operate, monitor and evaluate community-based projects that are culturally relevant and respond to the unique needs of their communities.

Management Framework and Reporting

The NCBR management framework requires that local reinvestment initiatives be consistent with the federal/provincial/territorial objective of the program—that they strengthen communities and families in order to reduce child poverty. Before entering into any funding agreements, INAC ensures that all required accountability provisions are included in the agreements so that the transferred funds will yield proper value.



To measure the achievement of the NCBR objectives, participating jurisdictions at all levels report on the inputs and results of reinvestments. Accordingly, First Nation recipients are required to report to INAC on activities and results related to projects generated by their incremental NCBR funding. These annual reports list project titles, along with short descriptions outlining the purpose, activities, schedule and resources used for each project during the fiscal year. Descriptions of project outcomes and accomplishments for the year, including the number of clients assisted, are also listed.

The First Nation reports are the basis for a yearly summary report on reinvestment activities from the regions to Headquarters. The regional reports, in turn, are used for INAC's input to the annual federal/provincial/territorial report to Ministers Responsible for Social Services. In addition, INAC produces it own annual progress report to First Nations, regions, provincial/territorial governments and the public on the progress of the initiative.

Current information on activities and outputs is obtained by ongoing monitoring. Feedback from First Nations on innovations, challenges and other aspects of reinvestment projects is an important part of the program management process.

The following table shows the actual expenditures for First Nations NCBR projects from the fiscal years 1998-1999 to 2002-2003.

TABLE 1: Actual First Nations NCBR Expenditures by Year and Region for Fiscal Years 1998-1999 to 2002-2003[2]

Region		1998-1999	1999-2000	2000-2001	2001-2002	2002-2003
Yukon		$ 200,000	$ 300,000	$ 264,100	$ 341,100	$ 488,500
British Columbia		$ 2,300,000	$ 3,470,000	$ 4,324,000	$ 4,174,082	$ 5,972,934
Alberta		$ 1,700,000	$ 7,000,000	$ 9,667,236	$ 8,566,120	$ 9,756,700
Saskatchewan		$ 4,400,000	$ 8,600,000	$ 11,440,807	$ 15,391,699	$ 16,851,400
Manitoba[3]		$ 4,300,000	$ 8,400,000	$ 7,785,570	$ 5,322,143	$ 3,209,100
Ontario		$ 2,700,000	$ 3,500,000	$ 5,217,500	$ 7,355,250	$ 8,118,090
Quebec		$ 6,824,208	$ 8,539,500	$ 8,539,500	$ 8,539,500	$ 8,160,700
Atlantic		$ 1,000,000	$ 2,100,000	$ 3,000,000	$ 1,548,600	$ 991,400
Additional Investment Envelope[4]	Yukon	$ 0	$ 240,000	$ 240,000	$ 240,000	$ 240,000
	Sask.	$ 6,700,000	$ 8,100,000	$ 3,799,193	$ 5,522,872	$ 2,198,822
Total		**$ 30,124,208**	**$ 50,249,500**	**$ 54,277,906**	**$ 57,001,366**	**$ 55,987,646**

TABLE 2: Distributed Reinvestment Funds vs. Funds Reported ($) for Fiscal Year 2002-2003[5]

Region		Distributed Reinvestment Funds	Funds Reported[6]	Funds Unreported
Yukon		$ 488,500	$ 473,500	$ 15,000
British Columbia		$ 5,972,934	$ 5,771,234	$ 201,700
Alberta		$ 9,756,700	$ 9,756,700	$ 0
Saskatchewan		$ 16,851,400	$ 5,174,600	$ 11,676,800
Manitoba		$ 3,209,100	$ 2,701,300	$ 507,800
Ontario		$ 8,118,090	$ 6,909,850	$ 1,208,240
Quebec		$ 8,160,700	$ 2,869,700	$ 5,291,000
Atlantic		$ 991,400	$ 991,400	$ 0
Additional Investment Envelope	Yukon	$ 240,000	$ 240,000	N/A
	Sask.	$ 2,198,822	$ 2,198,822	N/A
Total		**$ 55,987,646**	**$ 37,087,106**	**$ 18,900,540**

FIRST NATIONS NATIONAL CHILD BENEFIT REINVESTMENT PROJECTS BY ACTIVITY AREA

NCBR funding may be used for a wide range of innovative reinvestment projects. These projects conducted by First Nations are categorized under five activity areas.

Child Nutrition: To improve the health and well-being of children by giving them breakfast, lunch or snacks in school, or by educating parents about the nutritional needs of children and meal preparation. Food hampers may also be delivered to homes to support good child nutrition.

Child Care/Daycare: To enhance daycare facilities to enable more low-income families to access space. The emphasis may be on accommodating children of working parents or those who are participating in training projects. Another approach is to use funds to reduce the share of child care costs that parents may pay (no direct subsidies are given to parents).

Early Childhood Development: To support parents in giving their children a sound start in life through early intervention services. Projects may include drop-in centres for parents or training in parenting skills.

Employment and Training Opportunities: To increase the skills of parents and youth, and to increase their prospects for employment through such means as work-related and training projects or summer work projects for youth.

Community Enrichment: Included in this category are projects such as the teaching of traditional culture (e.g. art, music, storytelling), support projects for youth, celebrations, peer support groups, family and community supports such as life skills and financial management training, and other group activities that bring together community elders, children and youth.

A recently completed review of NCBR data shows that First Nations have identified child nutrition, employment and training opportunities, and cultural enrichment initiatives as priorities for reinvestments. The following table shows the distribution of available funds for each activity area among the regions.

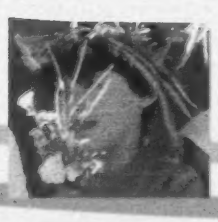
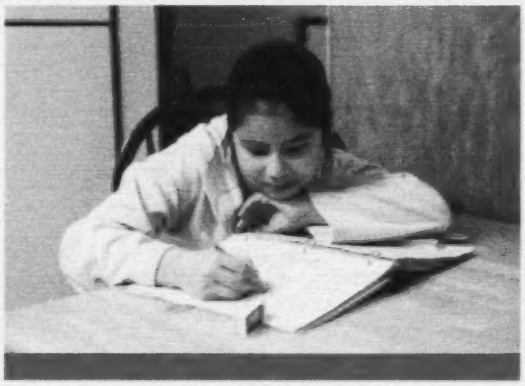


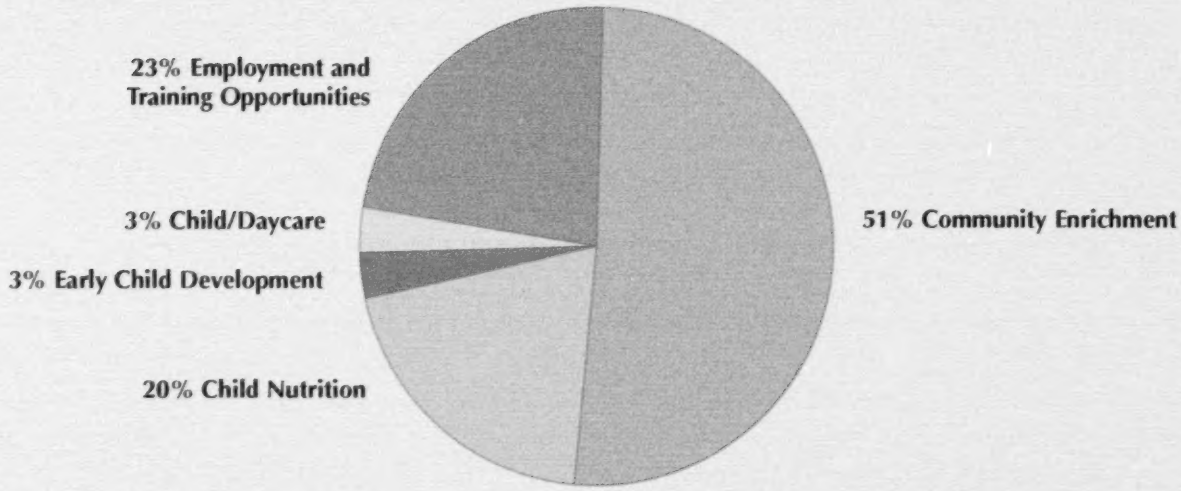
TABLE 3: Funds Available for Reinvestments by Activity Area and by Region for Fiscal Year 2002-2003[7]

Region	Child/ Daycare	Child Nutrition	Early Child Development	Employment and Training Opportunities	Community Enrichment	Total
Yukon	$17,500	$53,200	$0	$0	$402,800	**$473,500**
	3.7%	*11.2%*	*0%*	*0%*	*85.1%*	
British Columbia	$76,548	$850,621	$199,771	$404,980	$4,239,314	**$5,771,234**
	1.3%	*14.7%*	*3.5%*	*7.0%*	*73.5%*	
Alberta	$336,000	$1,257,200	$123,400	$2,784,900	$5,255,200	**$9,756,700**
	3.4%	*12.9%*	*1.3%*	*28.5%*	*53.9%*	
Saskatchewan	$25,900	$663,700	$262,200	$2,918,600	$1,304,200	**$5,174,600**
	0.5%	*12.8%*	*5.1%*	*56.4%*	*25.2%*	
Manitoba	$48,800	$537,600	$10,800	$504,100	$1,600,000	**$2,701,300**
	1.8%	*19.9%*	*0.4%*	*18.7%*	*59.2%*	
Ontario	$219,477	$2,873,960	$174,787	$455,612	$3,186,014	**$6,909,850**
	3.2%	*41.6%*	*2.5%*	*6.6%*	*46.1%*	
Quebec	$239,800	$798,200	$176,300	$832,100	$823,300	**$2,869,700**
	8.4%	*27.8%*	*6.1%*	*29.0%*	*28.7%*	
Atlantic	$20,200	$7,100	$0	$0	$964,100	**$991,400**
	2.0%	*0.7%*	*0%*	*0%*	*97.3%*	
Total[8]	**$984,225**	**$7,041,581**	**$947,258**	**$7,900,292**	**$17,774,928**	**$34,648,284**
	2.9%	***20.3%***	***2.7%***	***22.8%***	***51.3%***	



The following chart shows the percentage of total national spending by activity area for 2002-2003, from the preceeding table.

Reinvestments by Activity Area for Fiscal Year 2002-2003



IMPACTS OF FIRST NATIONS NATIONAL CHILD BENEFIT REINVESTMENTS

An important feature of the NCBR initiative is the scope and flexibility it offers First Nations to provide services to help low-income parents and children. First Nations have successfully used transferred funds for many different kinds of reinvestment projects and services. In fact, these have tended to cover a wider range of service areas than those of the provinces and territories. First Nations are also able to focus on different service areas based on the particular needs of their own communities—as long as the reinvestments are consistent with the initiative's objectives. The approach is to identify services that appear to be under-supplied, prioritize the service needs, assess developmental possibilities in terms of available funding and staffing resources, and create the service structures that will provide the needed benefits to the targeted population.

The system is having the following positive effects:

- By establishing and operating NCBR-funded projects, local officials and administrators acquire and widen their managerial knowledge and skills for the broader good of their communities.
- The initiative reinforces the thrust of national and regional First Nation organizations and the Government of Canada to develop self-governing, self-determining and self-reliant First Nation communities.
- The initiative provides services that can improve conditions of life, both in the present and future, for low-income families and children. These services make it possible for them to participate more fully in community economic, social and cultural activities.
- The flexible nature of the initiative allows First Nations to answer their specific community priorities and needs while addressing child poverty.

The following tables show the number of First Nation projects conducted in 2002-2003 and the number of families and children that benefited by activity area and by region.

TABLE 4: Number of Reinvestment Projects and Families and Children Benefiting[9] from the Reinvestment Projects by Activity Area for Fiscal Year 2002-2003

Activity Area	Number of Projects	Number of Families	Number of Children
Child/Daycare	65	808	1,715
Child Nutrition	245	11,914	28,564
Early Child Development	51	1,485	3,188
Employment/Training Opportunities	165	6,114	12,782
Community Enrichment	808	37,646	71,485
National Total	**1,334**	**57,967**	**117,734**

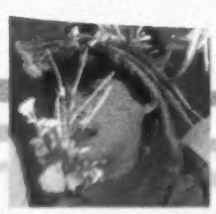


TABLE 5: Number of Families and Children Benefiting[10] from the Reinvestment Projects and the Number of Reinvestment Projects by Region for Fiscal Year 2002-2003

Region	Number of Families	Number of Children	On-reserve Children Aged 0–19 in 2002	Number of Projects
Yukon	98	526	2,459[11]	29
British Columbia	25,238	43,409	21,509	642
Alberta	5,998	15,054	28,807	163
Saskatchewan	7,404	18,803	28,280	81
Manitoba	6,752	14,301	34,540	248
Ontario	7,958	16,240	31,049	78
Quebec	3,945	8,720	17,887	78
Atlantic	574	681	7,378	15
Total	**57,967**	**117,734**	**171,909**	**1,334**

SUCCESS STORIES

Here are some examples of projects being carried out by First Nations using NCBR resources.

Chipewyan Prairie First Nation—Treaty 8

The Chipewyan Prairie First Nation in northern Alberta started the *Milk and Diaper Voucher Project* to meet nutritional requirements and basic care of children in the community. Income assistance funds are limited and the cost of milk is higher in remote communities (the nearest town is 120 km away), so families were not buying enough milk for their children. They were also accumulating large credit accounts at the local store. The Social Development Administrator and local store owner developed a Milk and Diaper Voucher for low-income families which were eligible for income assistance. The voucher is used at the local store for milk, or juice if milk is not available, and for diapers. Users have given the Social Services Administrator positive feedback. The families say that the voucher system is convenient and has helped to stretch their income assistance and food budget.

Skookum Jim Friendship Centre—Yukon

The Friendship Centre in Whitehorse provides quality program service with parental and community support to urban Aboriginal youth. NCBR funds are used with funds from other sources for delivery of services in several program areas: *WorkLife Job Skills,*

drum-making and traditional songs, traditional meat preparation, potlach activities, mask making, fishing camp / hunting camp and youth self-empowerment. As well, several focus groups have been conducted to determine cultural programs. A Youth Advisory Council was directly involved in the projects.

Some of the Skookum Jim Friendship Centre projects follow.

- *WorkLife Job Skills*: 35 youth participants took part in this successful project. The main goal was to explore new technology computer basics. Participants paced themselves to develop skills in achieving their goals and objectives in the individualized projects. These included skills with the computer, MS Word and Internet operations, as well as skills in job searches, development of résumés and cover letters. To date, participants have preferred to do all training on the computer, including preparation of résumés, job applications and a number of outlined exercises. The preliminary assessment and feedback was very positive and participants responded well to the training. They also displayed strong commitment and motivation for learning under this project. Finally, this project has been successful in the areas of design, development and implementation.
- *Drum-Making:* This mini-project for youth consisted of instruction and working with a mentor elder on drum-making and singing traditional songs. The project included two workshops and had a very positive response. It is expected that the project will continue and expand.
- *Traditional Meat Preparation:* This project focussed on traditional techniques for the preparation and preservation of meat, including salmon, moose and caribou. It involved drying meats and making sausage and pemmican, as well as developing meat-cutting skills.
- *Mask Making:* The focus of this very successful project was traditional mask making.
- *Fishing and Hunting Camp:* This project was on location in the Pelly area, and involved elders and four youth. They were successful in bringing two moose back to camp. The meat was used for the sausage and dried meat project. This camp, too, was regarded as very successful.
- *Youth Self-Empowerment:* This positive learning experience for youth and their families involved working with parents, families and youth in family support. The objective was to provide a positive home environment and to emphasize family problems and dysfunctions as a consequence of drinking and alcohol addiction. The process involved referrals to social service agencies in some cases. The focus of the project was on youth, working one-on-one with children and families, and to provide support as needed. The project also included developing strategies and family support to increase the awareness of challenges to young children growing up in an urban environment.

  This project was extremely valuable in providing family support in home situations. It has had a direct benefit for all participants, specifically for youth and family support in the home environment. The positive responses of all participants who are active in the life-learning process also indicate the success of this project.

Based on the continuing support that families provide, the feedback and evaluation process with participants, the Skookum Jim Friendship Centre projects are rated highly in delivering needed services to urban Aboriginal youth.

Little Red River Cree Nation—Treaty 8

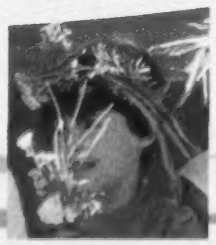
This First Nation in Alberta implemented the *Family Enhancement Project* to promote wellness and healthy life choices. Through culturally sensitive programming, the project provides at-risk families and youth with consistent support, guidance and opportunities to make healthier lifestyle choices. Participants are taught budgeting, shopping skills, household duties and hygiene. Gift baskets of necessities for newborns are available to low-income families. Workshops have been organized, covering topics such as cooking and nutrition, survival skills and disaster services, and arts and crafts.

Youth cultural excursions include activities such as hand games, tea dances, food preparation and workshops on substance sniffing and alcohol addiction. Youth can attend a "Chili Night" where they come together in a social and learning environment, and the older youth learn to prepare food. *The Family Enhancement Project* has received positive feedback from the community. Staff try to facilitate at least one workshop for adults and one for youth each month.

Kwalin Dunn First Nation

This community has continued several reinvestment projects, such as the *Ashea Daycare* and the *Aboriginal Headstart Nutrition Program* for low-income families. It has also assisted low-income parents with daycare costs while they were at on-the-job training or workshops and courses to upgrade their education. Another project was increasing parent involvement with their children's learning readiness and life skills.

All these projects were successful in creating a healthy environment for children to interact and learn proper social behaviours, to improve their physical health, to create more opportunities for parents to become self-sufficient, and to provide role models to children. In addition, the projects provide parents and children with tools for managing stress, violence, budgets, employment, schedules, deadlines and many more of life's challenges.



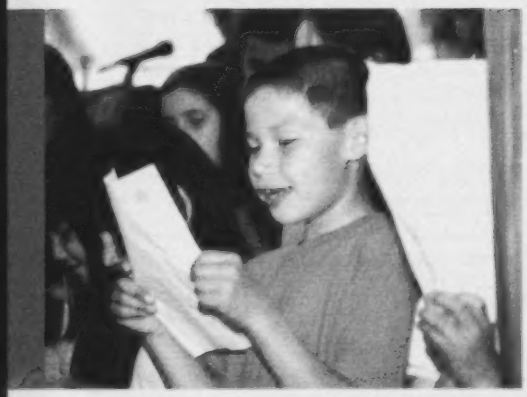
SUMMARY

First Nations, like other governments participating in the NCB initiative, are committed to furthering the goals of the NCB by providing benefits and services to low-income families with children. These benefits and services will improve their lives by making it possible for them to participate more fully in all aspects of community life. The NCBR initiative has enabled many First Nation communities to reduce the extent of child poverty, as well as support an attachment to and participation in the workforce. Also, community enrichment activities, such as raising awareness of social, economic and cultural traditions and values, nourish a sense of cultural pride and individual self-esteem. Without NCBR funds, many communities could not benefit from these projects.

There is every indication that further successes will follow. As First Nations build on and share their experiences and knowledge about this funding mechanism, even more projects and services for low-income families with children will be developed.

The Government of Canada continues to work in partnership with First Nations to achieve the common goal of improving the quality of life for Aboriginal peoples. The benefits gained by people in approximately 600 First Nation communities across the country through the NCBR are a significant result of this shared effort.

As next steps, INAC finalized a *Proposal Development and Reporting Guide for First Nation* administrators to help them manage the initiative. This tool was developed in collaboration with First Nations through a series of workshops. It will be featured on INAC's NCBR Web site, which is currently being updated, along with the *NCBR Initiative National Standards and Guidelines Manual*. INAC will also be developing more communications tools, such as a calendar highlighting key NCBR documents for First Nations. These will be available this year.



APPENDIX A

PROVINCIAL/TERRITORIAL APPROACHES TO REPLACING INCOME ASSISTANCE BENEFITS FOR CHILDREN

Since the inception of the NCB initiative in 1998, three distinct approaches have evolved respecting the replacement of social assistance benefits for children through the NCB. These are:

- the social assistance offset approach;
- the integrated child benefit approach with adjustment; and
- the integrated child benefit approach without adjustment.

New Brunswick chose not to implement the replacement of social assistance benefits for children in the NCB initiative and flowed through the NCB Supplement directly to recipients. In the case of First Nations on-reserve and Citizenship and Immigration Canada's Resettlement Assistance Program (RAP), the NCB reinvestment component mirrors jurisdictional income support programs.

Social Assistance Offset Approach

Under this approach, provinces and territories either treat the NCB Supplement as an unearned income charge against social assistance or reduce their social assistance rates for children. In the case of income offset, social assistance recipients have the amount of NCB Supplement they receive deducted from their social assistance entitlement. This approach is used in Prince Edward Island, Ontario, Yukon, Northwest Territories and Nunavut. Manitoba also uses this approach for a portion of its social assistance caseload (until 2004). In the case of a rate reduction, the social assistance rate is reduced by the maximum NCB Supplement. Alberta uses this approach. Each family that leaves social assistance keeps the full amount of the NCB Supplement. Reinvestment funds under this approach are the savings in social assistance.

Note: For First Nations, there are no practical differences between these two models, since First Nations families living on-reserve are assumed to collect the full amount of the NCBS because their income is non-taxable.

Integrated Child Benefit Approach with Adjustment

Some jurisdictions have chosen to restructure their social assistance system to pay children's benefits through a separate income-tested child benefit program that is integrated with the CCTB system. Under this approach, increases in the NCB Supplement are offset in full or in part against the provincial child benefit. The savings from this offset become the province's reinvestment funds. Saskatchewan and British Columbia have adopted this approach.

Integrated Child Benefit Approach without Adjustment

Some jurisdictions have chosen to restructure their social assistance system to pay children's benefits through income-tested child benefit programs but not to offset NCB Supplement increases against these provincial child benefits subsequent to restructuring. In these jurisdictions, the amount of the NCB Supplement was used to offset the amount of child benefit previously paid through social assistance, so that there was no overall change in the level of child benefits. For these jurisdictions, reinvestment funds represent the estimated amount of "fixed" savings to the jurisdiction since the introduction of the NCB (including the savings from restructuring) carried forward on an annual basis. Newfoundland and Labrador and Nova Scotia have adopted this approach.

REFERENCE NOTES

[1] The Government of Quebec agrees with the basic principles of the NCB. But, because it controls income support for the children of Quebec, it did not take part in NCB development. Any reference to joint federal/provincial/territorial positions in this report does not include Quebec. Quebec's family policy is consistent with that of the NCB.

[2] These figures are a snapshot in time and are based on reports submitted by First Nations to their respective regional INAC office as of July 15, 2003. The data is then summarized by the regional offices and submitted to INAC Headquarters via the Transfer Payment Management System. More reports may have been submitted after the cut-off date of July 15, 2003 and are not reflected in the series of tables contained within this report.

[3] As of January 2004, the Province of Manitoba pays all children's benefits directly to families. Therefore, reinvestment funds are no longer available.

[4] The Additional Investment Envelope is the additional monies the province and territory invest in the NCBS beyond the federal level through an integrated provincial/territorial child benefit system. When a province or territory invests more than the value of the federal NCBS, INAC reimburses the provincial/territorial portion paid to low-income families living on-reserve.

[5] These figures are a snapshot in time and are based on reports submitted by First Nations to their respective regional INAC office as of July 15, 2003. The data is then summarized by the regional offices and submitted to INAC Headquarters via the Transfer Payment Management System. More reports may have been submitted after the cut-off date of July 15, 2003 and are not reflected in the series of tables contained within this report.

[6] Reporting on results and expenditures is done in a different way for First Nations under self-government and multi-year agreements signed before 1998 and that were rolled over.

[7] These figures are a snapshot in time and are based on reports submitted by First Nations to their respective regional INAC office as of July 15, 2003. The data is then summarized by the regional offices and submitted to INAC Headquarters via the Transfer Payment Management System. More reports may have been submitted after the cut-off date of July 15, 2003 and are not reflected in the series of tables contained within this report.

[8] Reporting on results and expenditures is done in a different way for First Nations under self-government and multi-year agreements signed before 1998 and that were rolled over.

[9] Numbers may include duplicates where a family benefits from more than one service in the community.

[10] Numbers may include duplicates where a family benefits from more than one service in the community.

[11] This figure represents the total number of Registered Indians in Yukon as all are considered ordinarily living on-reserve. The actual on-reserve children aged 0–19 for this territory is listed at 1,263.

APPENDIX A

[1] This text, in its entirety, is taken from *The National Child Benefit Progress Report: 2002* published by Social Development Canada, July 2003, p. 18-19.